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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:
Date: February 22, 2005 Name: Anthont P. Curtis, Ph.D., Reg. 46,193 Signature: *[Signature]*

BRINKS
HOFER
GILSON
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Sumihito Morita et al.
Appln. No.: 09/822,576
Filed: March 30, 2001
For: Thin-Film Magnetic Head Having Lower Magnetic Pole Layer and Insulator Layer Behind The Lower Magnetic Pole Layer in The Direction of Height of the Pole Layer, and Method For Manufacturing The Thin-Film Magnetic Head

Examiner: David Donald Davis

Art Unit: 2652

Attorney Docket No: 9281/3965

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- ☒ Response to Office Action of December 1, 2004
- ☒ Return Receipt Postcard

Fee calculation:

- ☐ No additional fee is required.
- ☐ Small Entity.
- ☐ An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
- ☐ A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(_____).
- ☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

- ☒ A check in the amount of \$_____ is enclosed.
- ☐ Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
- ☐ Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
- ☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

2/23/05
Date

Respectfully submitted,

[Signature]
Anthony P. Curtis, Ph.D. (Reg. No. 46,193)

I hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as First Class in an envelope addressed to:

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
On February 23, 2005

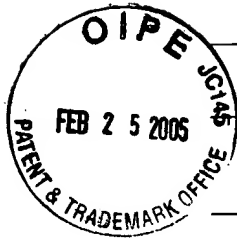
Date of Deposit

Anthony P. Curtis, Reg. No. 46,193

Name of applicant, assignee or
Registered Representative

Signature

2/23/05
Date of Signature



Our Case No. 9281-3965
Client Reference No. N US00064

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Sumihito Morita, et al.

Serial No.: 09/822,576

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Magnetic Pole Layer in The Direction of Height of the Pole
Layer, and Method For Manufacturing The Thin-Film
Magnetic Head

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) Examiner: David Donald Davis
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) Group Art Unit: 2652
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RESPONSE TO OFFICE ACTION OF DECEMBER 1, 2004

Mail Stop Amendments
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in Reply to the Patent Office Action, mailed on December 1, 2004, in the above referenced application. Applicants respectfully request reconsideration, reexamination and allowance of claims 1 – 6, 8 – 12, and 18 – 21 in view of the following claim addition/amendments and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.